

Debt Acquisition Company of America V, LLC
 1565 Hotel Circle South, Suite 310
 San Diego, CA 92108
 (619) 220-8900

UNITED STATES BANKRUPTCY COURT
 DISTRICT OF NEVADA

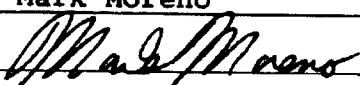
In re:) Chapter 11
) Jointly Administered Under
) Case No. BK-S-06-10725 LBR
 USA COMMERCIAL MORTGAGE COMPANY,)
)
) **NOTICE OF TRANSFER OF CLAIM**
) **OTHER THAN FOR SECURITY AND**
 Debtors.) **WAIVER OF NOTICE**
) Bankruptcy Rule 3001(e)(1)

PLEASE TAKE NOTICE that the scheduled claim of M & R M, LLC, a Nevada limited liability comp ("Transferor") against the Debtor in the amount of \$108,961.19 has been transferred and assigned other than for security to Debt Acquisition Company of America V, LLC ("DACA"). The signature of the Transferor on this document is evidence of the transfer of the claim and all rights there under. Transferor hereby agrees to waive notice as described by Bankruptcy Rule 3001 (e)(1).

I, the undersigned Transferor of the above-described claim, hereby assign and transfer my claim and all rights there under to DACA upon terms as set forth herein and in the offer letter received. I represent and warrant that the current net amount is not less than \$108,961.19 and has not been previously objected to, sold, or satisfied. Upon notification by DACA, I agree to reimburse DACA a pro-rata portion of the purchase price if the claim is reduced, objected to, or disallowed in whole or part by the Debtor, the Court, or any other party. Other than as stated above, DACA assumes all risks associated with the debtor's ability to distribute funds. I agree to deliver to Debt Acquisition Company of America any correspondence or payments received subsequent to the date of this agreement. The clerk of the court is authorized to change the address regarding the claim of the Transferor to that of the Transferee listed below.

TRANSFEROR:

M & R M, LLC, a Nevada limited liability comp
 2877 Paradise Rd Ste 1004 Las Vegas, NV 89109

Print Name Mark Moreno Title Managing Partner
 Signature  Date August 10, 2006
 Updated Address (if needed) N/A
 Phone (702) 734-2216 Fax (702) 737-5670 E-Mail N/A

TRANSFEE:

DEBT ACQUISITION COMPANY OF AMERICA V, LLC
 1565 Hotel Circle South, Suite 310, San Diego, CA 92108

Signature: 

Tom Scheidt

Mail Ref# 1-54481
 2619881